STATUTORY INSTRUMENTS

1967 No. 954

RATING AND VALUATION

The Rating (Exemption of Unoccupied Property) Regulations 1967

Made - - -	*26th June* 1967
Laid before Parliament	*30th June* 1967
Coming into Operation	*1st July* 1967

The Minister of Housing and Local Government, in exercise of his powers under paragraph 3 of Schedule 1 to the General Rate Act 1967(a) and of all other powers enabling him in that behalf, hereby makes the following regulations:—

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Rating (Exemption of Unoccupied Property) Regulations 1967 and shall come into operation on 1st July 1967.

(2) The Interpretation Act 1889(b) applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

Exemption in certain circumstances of unoccupied property from rates

2. No rates shall be payable under paragraph 1 of Schedule 1 to the General Rate Act 1967 in respect of a hereditament for, or for any part of the three months beginning with the day following the end of, any period during which—

(*a*) the owner is entitled to possession of the hereditament only in his capacity as the personal representative of a deceased person;

(*b*) there subsists in respect of the owner's estate a receiving order made under the Bankruptcy Act 1914(c);

(*c*) the owner is entitled to possession of the hereditament in his capacity as trustee under a deed of arrangement to which the Deeds of Arrangement Act 1914(d) applies;

(*d*) the owner is a company which is subject to a winding-up order made under the Companies Act 1948(e);

(*e*) the owner is a company which is being wound up voluntarily under the Companies Act 1948; or

(*f*) the owner is entitled to possession of the hereditament in his capacity as liquidator by virtue of an order made under section 244 or 307 of the Companies Act 1948.

Given under the official seal of the Minister of Housing and Local Government on 26th June 1967.

Anthony Greenwood,
Minister of Housing and Local Government.

(L.S.)

(a) 1967 c. 9.
(b) 52 & 53 Vict. c. 63.
(c) 4 & 5 Geo. 5. c. 59.
(d) 4 & 5 Geo. 5. c. 47.
(e) 11 & 12 Geo. 6. c. 38.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

Section 17 of and Schedule 1 to the General Rate Act 1967 (which apply only in those areas where the rating authority has resolved to adopt them) provide for the rating of certain unoccupied property. These regulations prescribe circumstances (in addition to those set out in the Act itself) in which unoccupied property shall not be liable to be rated under these provisions.

The circumstances are mainly those where the owner has died or is bankrupt or is a company which is being wound up and the control of the property has passed for the time being into the hands of a personal representative or a trustee or a liquidator.

When the circumstances in question come to an end the normal period of three months' freedom from liability will apply.